

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 150 Section 150.715 Receipt for Tax or Proof of Exemption Must Accompany Application for Title or Registration</b>
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**TITLE 86: REVENUE**

**PART 150  
USE TAX**

**Section 150.715 Receipt for Tax or Proof of Exemption Must Accompany Application for Title or Registration**

- a) The purchaser of a motor vehicle, watercraft, aircraft, implement of husbandry or special mobile equipment if an optional title is being sought, should pay the entire Use Tax at the time of purchasing the property, even if the purchaser pays the selling price in installments, thus enabling the purchaser to secure the receipt necessary to show that he has paid the Use Tax in full when applying to the Secretary of State or Department of Natural Resources for a title, or to the Division of Aeronautics for a certificate of registration.
- b) An application for an Illinois certificate of title for any motor vehicle or watercraft (or implement of husbandry or special mobile equipment if an optional title is being applied for), or for an Illinois certificate of registration for any aircraft, whether purchased in Illinois or outside Illinois, and even if previously titled or registered in another state, must be accompanied by either an exemption determination from the Department of Revenue showing that no tax imposed pursuant to the Use Tax Act is owed by anyone with respect to such property, or a receipt from the Department of Revenue showing that any tax so imposed has been paid.
- c) In the absence of such a receipt for payment or determination of exemption from the Department, no certificate of title or certificate of registration, as the case may be, will be issued to such applicant.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)